

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ALASKA**

WANDA WALDON,

Plaintiff,

vs.

INTERNAL REVENUE SERVICE,

Defendant.

Case No. 3:13-cv-00150-RRB

ORDER OF DISMISSAL

Wanda Waldon, representing herself, filed Amended Complaint against the Internal Revenue Service ("I.R.S."), along with an Application to Waive the Filing Fee.¹ The Court reviewed the Amended Complaint, as required under 28 U.S.C. § 1915(e)(2)(B),² explained the deficiencies, and ordered Ms. Waldon to show, on or before October, 7, 2013, that she exhausted her administrative remedies before timely filing this federal action.³

¹ Docket 5; see also Fed.R.Civ.P. 15(a)(1) ("A party may amend its pleading once as a matter of course within: (A) 21 days after serving it . . .").

² See also *Lopez v. Smith*, 203 F.3d 1122, 1129 n. 10 (9th Cir. 2000) ("It is true that 1915(e)(2)'s provision for dismissal for failure to state a claim itself penalizes indigent non-prisoner plaintiffs for the alleged abuses of prisoner plaintiffs. However, Congress inserted 1915(e)(2) into the in forma pauperis statute, and we must follow this clear statutory direction."); *Calhoun v. Stahl*, 254 F.3d 845 (9th Cir. 2001) (Non-prisoner action where "[t]he district court . . . properly concluded that Calhoun's complaint should not be allowed to proceed.").

³ Docket 6.

The Court also told Ms. Waldon that if she did “not fully comply with this Order, this action will be dismissed without further notice.”⁴ Ms. Waldon has not complied with the Court’s Order.

IT IS THEREFORE ORDERED:

1. This case is DISMISSED.
2. All outstanding motions are DENIED.
3. The Clerk of Court will enter a Judgment in this case.

DATED at Anchorage, Alaska, this 9th day of October, 2013.

/s/ RALPH R. BEISTLINE
United States District Judge

⁴ *Id.* at 4.